IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 14TH JUNE 2007 / 24TH JYAISHTA 1929

WP(C).No. 18228 of 2007(T)

PETITIONER:

SHAJI VARGHESE, AGED 39,
S/O LATE CHACKO VARGHESE, PUTHENPURACKAL HOUSE,
AYIRANALLOOR, AYIRANALLOOR VILLAGE, PATHANAPURAM,
KOLLAM, PROPRIET0R, SHAJI BROTHERS, PUNALUR.

BY ADV. SRI.JOHNSON GOMEZ

RESPONDENTS:

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1. THE STATE OF KERALA REPRESENTED BY
ITS SECRETARY, DEPARTMENT OF COMMERCIAL TAXES,
SECRETARIAT, THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER(APPEALS),
SALES TAX, THEVALLY P.O., KOLLAM.

3. THE SALES TAX OFFICER, PUNALUR, KOLLAM.

4. THE SALES TAX APPELLANTE TRIBUNAL,
THIRUVANANTHAPURAM.

5. THE DEPUTY TAHASILDAR(RR),
TALUK OFFICE, PATHANAPURAM, KOLLAM.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 18228 of 2007

Dated, this the 14th day of June, 2007

J U D G M E N T

Even though there is no scope for interference with the conditional stay order issued by the tribunal, I feel some modification is called for because petitioner is no more in business and even registration is cancelled. Accordingly, Ext. P7 is modified directing payment of 25% of the tax as condition for stay as against 1/3rd ordered by the Tribunal. Petitioner is directed to remit 25% of the demand and furnish security for the balance amount within two weeks from today. There will be direction to the tribunal to dispose of the appeal within three months from the date of making payment as above.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg